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INHERITANCE TAX CALCULATIONS. AN EXPLANATION OF THE UNDERLYING PRINCIPLES WITH TABLES AND INSTRUCTIONS FOR ASCERTAINING THE PRESENT VALUE OF DOWER AND COURTESY RIGHTS, LIFE ESTATES, VESTED AND CONTINGENT REMAINDERS. By S. HERBERT WOLFE, F.S.S., Consulting Actuary. One volume, pp. viii+300. New York: Baker, Voorhis & Co.

The object of this book may be best stated in the words of the author: inquiries are numerous upon the part of members of the legal profession as to the principles underlying the necessary calculations which form the basis for the imposition of inheritance taxes. It is the author's aim "to meet this want, and to place before the profession generally an inexpensive book free from technical details and yet sufficiently comprehensive to enable one with practically no mathematical attainments to make the necessary calculations . . . . It is not intended as a text-book for actuaries or actuarial students, for they can find these subjects treated in a more thorough and scientific manner in the various text-books pertaining to their profession."

The book includes the necessary instructions and tables for the calculation of life estates, limited estates, and vested remainders, contingent remainders, remainders that may be divested, dower, curtesy, inchoate dower, annuities of all kinds, etc., for one, two, or three lives, on various bases such as the American Experience Table of Mortality, Combined Experience, Carlisle Experience, and the Northampton Tables.

"The first part . . . consists of an exposition of the principles underlying these calculations, explaining the mortality tables, the method of adapting them to our uses, and a simple explanation of the derivation of the necessary formulæ. The second part . . . consists of a series of problems which explain in a concrete form the application of the formulæ derived in the first part. . . . The third part . . . consists of the tables which have been devised and which are to be used according to the requirement of the various state laws. . . . The fourth part . . . consists of a short discussion pertaining to the inheritance tax law of the various states . . . ."

Nothing need be added to the above summary. It is sufficient to say that the book is of a very practical character and will prove both useful and attractive to the practising lawyer.

F. H. S.

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THE LAW OF REAL PROPERTY: Being a Complete Compendium of Real Estate Law, Embracing All Current Case Law,